CHAPTER 25.

RELATING TO WATERWORKS.

H. F. 39.

AN ACT to amend sections seven hundred and forty-seven (747) and seven hundred and forty-eight (748) of the code as amended by chapter twenty-three (23) of the act; of the Twenty-seventh General Assembly, relating to waterworks.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. **Trustees—vacancies.** That section seven hundred and forty seven (747) of the code as amended by chapter twenty-three (23) of the acts of the Twenty-seventh General Assembly is hereby amended by striking out of the twelfth line thereof the following: "Mayor of such city," and inserting in lieu thereof the words, "said board of waterworks trustees."

SEC. 2. Waterworks fund—how disbursed. That section seven hundred and forty-eight (748) of the code be amended by adding thereto

the following:

"All money collected by the board of waterworks trustees shall be deposited at least weekly by them, with the city treasurer; and all money so deposited and all tax money received by the city treasurer from the county treasurer, levied and collected for and on account of the waterworks, shall be kept by the city treasurer as a separate and distinct fund. The city treasurer shall be liable on his official bond for such funds the same as for other funds received by him as such treasurer. Such moneys shall be paid out by the city treasurer only on the written order of the board of waterworks trustees, who shall have full and absolute control of the application and disbursement thereof for the purposes prescribed by law, including the payment of all indebtedness arising in the construction of such works, and the maintenance, operation, and extension thereof."

SEC. 3. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published in Des Moines, Iowa.

Approved March 3, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader March 6, 1900.

G. L. DOBSON, Secretary of State.

CHAPTER 26.

RELATING TO TEMPORARY SIDEWALKS.

8. F. 140.

AN ACT to amend section seven hundred seventy-seven (777) of the code, relating to temporary sidewalks.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Temporary sidewalks—assessment of cost. That section seven hundred and seventy seven of the code be and the same is hereby amended by striking out the word "plank" in the second line thereof, also by inserting after the word "laid" in the seventh line of said section, the words "in proportion to the special benefits conferred upon the property thereby and not in excess thereof."

SEC. 2. Special charter cities. The provisions of this act are also

made applicable to cities acting under special charters.

SEC. 3. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published at Des Moines, Iowa.

Approved April 6, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and Des Moines Leader, April 7, 1900.

G. L. DOBSON, Secretary of State.

CHAPTER 27.

RELATING TO COLLECTION OF TAXES.

R. 17. 88.

AN ACT to amend section seven hundred seventy-nine (779) of the code, relating to the collection of taxes.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. City clerk to certify assessment. That section seven hundred seventy-nine (779) of the code be and is hereby amended by substituting a semicolon for the period after the word "constructed" in the eighth line and inserting the following:

"And the city clerk shall certify the amount of such assessment to the county auditor, and it shall be collected the same as other taxes. But, in cities having a city collector or treasurer who collects city taxes, the city clerk shall certify the amount of such assessment to such collector or treasurer, and the same shall be collected as other city taxes."

Approved March 2, 1900.

CHAPTER 28.

STREET IMPROVEMENTS AND SPECIAL ASSESSMENTS.

S. F. 254.

AN ACT to amend section seven hundred and ninety-nine (799) of the code, relating to street improvements, and special assessments.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Special election. That section seven hundred and ninetynine (799) of the code be, and the same is hereby amended, by inserting after the word "election," in the fourth line thereof, the following words: "Of the entire city or of any sewer district thereof in which the proposed work is to be done"; and by inserting after the word "tax" in the fifth line thereof the following words: "Upon the property of the city or such sewer district."

Approved April 6, 1900.

CHAPTER 29.

LEVY AND COLLECTION OF SPECIAL ASSESSMENTS.

S. F. 115.

AN ACT to regulate the levy and collection of special assessments in cities and towns, and cities acting under special charter. [Amendatory of chapters 7 and 8, title V, of the code, relating to street improvements.]

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Special assessment—rate. When any city or town council or board of public works levies any special assessment for any public